

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

<b>APPROVED:</b>	<b>TOPIC:</b> <i>Educational Reimbursement Program</i>
<i>Page 701.1</i>	<b>POLICY &amp; PROCEDURE MANUAL SECTION:</b> <i>Training and Development</i>

**I. PURPOSE**

To encourage eligible Employees through an Educational Reimbursement Program to participate in educational programs which will further their skills and knowledge for use in their current position or for use in a possible future position of greater responsibility.

The Educational Reimbursement Program shall be a plan as provided for in section 127 of the Internal Revenue Code of 1986, as amended (the "Code") and shall be construed consistently with the requirements of Section 127.

**II. RESPONSIBILITY**

The Human Resources Manager is responsible for administration of the Educational Reimbursement Program.

**III. OBJECTIVE**

Subject to the appropriation of sufficient funds by the Board of Commissioners, the County will reimburse an eligible Employee up to 100% of the cost of tuition for approved technical or undergraduate level courses, and graduate level courses, up to a maximum of \$1,200 during a calendar year. Reimbursement for the graduate level courses will not be excludable from income under Section 127. However, a recipient of such a reimbursement should check with his/her tax advisor to determine if such expenses are deductible under other provisions of the Code.

Books, supplies and other fees or charges will not be reimbursed.

There will be no loans or advances of money to Employees for purposes of taking courses. Reimbursement will be paid only after the course has been completed.

**IV. ELIGIBLE EMPLOYEE**

To be eligible to participate in the Educational Reimbursement Program the Employee must satisfy the following criteria:

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- A. The Employee must be a Regular Full-time Employee who has completed one (1) year of service as of the date the course begins.
- B. The individual must be actively working for the County as of the date the course is completed.
- C. The course schedule and study time must not be in conflict with the Employee work schedule.
- D. The Employee must take the course at one of the following types of accredited institutions:

Technical institutes, colleges or universities.

The County reserves the right in the sole discretion of the Board of Commissioners to exclude any school or subject from eligibility under the Program. An exclusion shall be effective as to courses beginning after the date the exclusion is imposed.

- E. The Employee shall be entitled to reimbursement if he/she has complied with all provisions of this policy with the amount of reimbursement based on the grade received subject to the limitations set forth above according to the following schedule:

Employee receives an "A" = 100% reimbursed.  
Employee receives a "B" = 90% reimbursed.  
Employee receives a "C" = 80% reimbursed.  
Employee receives a "D" or below = 0%.

Plus or minus modifiers to a grade will be disregarded.

- 6. For Employees taking graduate level courses, the course for which reimbursement is sought must be one leading to a graduate degree in a course of study in which the Employee is enrolled.

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### V. PROCEDURES

- A. Before enrollment in a course for which reimbursement will be sought an eligible Employee must submit to his/her immediate Supervisor a complete **Educational Reimbursement Application**, in duplicate, for such course. The form can be obtained by contacting the Human Resources Department. A copy of the course description, costs and dates must be attached.
- B. Completed Educational Reimbursement Application forms will be submitted to the Employee's Supervisor or Department Manager and Division Director for their review and recommendations thereon if they care to make a recommendation. The forms and any recommendations thereon will then be submitted to the Human Resources Manager.
- C. The Human Resources Manager will review the Educational Reimbursement Application to determine if the applicant satisfies the criteria as an eligible Employee and to otherwise determine whether or not to approve the application. Applications by those who are not eligible Employees will be returned with an explanation of why the criteria is not met. The Human Resource Manager will approve or disapprove each application. If an application is disapproved, the Human Resource Manager shall advise the applicant of the reasons therefor in writing.
- D. When the Educational Reimbursement Application satisfies the criteria for an eligible Employee and has been approved, the Human Resources Manager will retain one approved copy and the second approved copy will be returned to the Employee to hold until the course is completed.
- E. To receive tuition reimbursement, the eligible Employee must submit to the Human Resources Department the original official grade report for the course or a copy certified by the registrar or other appropriate official of the educational institution and an original receipt of payment of tuition for the course or a copy thereof certified by the registrar or other appropriate official of the educational institution, attached to a copy of the approved application for reimbursement.

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- F. Employees who voluntarily separate service from the County or are dismissed for just cause, within 12 months after receiving reimbursement under the Educational Reimbursement Program, shall repay the County for all such tuition reimbursements. By accepting the reimbursement under the Educational Reimbursement Program the Employee authorizes the County to deduct tuition reimbursements, which must be repaid from his or her final paycheck. If the repayments are not fully paid by payroll deduction, the Employee shall immediately pay the County the repayment due and such amount shall bear interest from the date of the Employees termination of employment until paid at the rate of 10% per annum.

### **VI. FEDERAL INCOME WITHHOLDING**

Amounts paid for tuition reimbursement from a plan meeting the requirements of Section 127 of the Code are not included in an Employee's income or subject to income tax withholding up to a maximum of \$5,250 annually. This does not apply to reimbursements for graduate level courses. If subsequent tax law changes fail to continue the tax-free treatment of an Educational Assistance Plan or in any way modify its treatment, appropriate adjustments in Federal Income Tax withholding will be made from the effective date of the change.

### **VII. MANDATORY COURSES**

This Educational Reimbursement Program should not be confused with courses undertaken to meet the express requirements of the County. Mandatory courses, which may be required for a current position are not subject to this Policy

### **VIII. BUDGET LIMITATIONS**

Reimbursement under the Educational Reimbursement Program is contingent upon the continued availability of funds and may be increased, decreased or eliminated according to the availability of funds as appropriated by the Board of Commissioners.